IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 14TH MARCH 2007 / 23RD PHALGUNA 1928

WP(C).No. 8639 of 2007(C)

PETITIONERS:
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1. **THRISSUR BUILDERS PRIVATE LIMITED,**
   XXV/1160/1, MACHINGAL LANE,
   THRISSUR VILLAGE, THRISSUR MAIN P.O - 680001.
   REPRESENTED BY ITS MANAGING DIRECTOR.

2. **SRI.K.A.PADMAKUMAR, AGED 39 YEARS,**
   S/O.K.NARAYANAN NAIR, RESIDING AT AKSHAYA,
   POOTHOLE P.O., PIN - 680 004.

3. **THE ASSOCIATION OF BUILDERS AND**
   DEVELOPERS, THRISSUR, REPRESENTED BY ITS
   SECRETARY, SRI.PARAMESWARAN NAIR,
   S/O.LATE R.VASU IYER.

BY ADV. SRI.P.GOPINATH MENON

RESPONDENTS:
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1. **STATE OF KERALA,**
   REPRESENTED BY THE SECRETARY TO GOVERNMENT(TAXES)
   SECRETARIAT, THIRUVANANTHAPURAM.

2. **THE DISTRICT COLLECTOR, THRISSUR.**

3. **THE TAHSILDAR, CHAVAKKAD.**

4. **THE VILLAGE OFFICER, GURUVAYOOR.**

BY SR.GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 8639 OF 2007-C

JUDGMENT

The petitioners challenge Ext.P3 order of assessment of building tax by the 3rd respondent. Against the said order the aggrieved party has a right of appeal before the Revenue Divisional Officer. But, the learned counsel for the petitioners points out that the order suffers from serious infirmities, making it void ab initio and in such cases the petitioners need not be turned away to invoke the statutory remedy.

2. It is true, even if there is a statutory remedy, this Court can interfere with the orders passed without jurisdiction. But, no court has, so far, held that this Court must interfere with such orders, invoking its power under Article 226 of the Constitution of India. I think, this Court's time and resources should be preserved for matters in which the petitioners have no other remedy. This Court should not waste its time, where other authorities can also grant relief to the party concerned. Therefore, the Writ Petition is closed without prejudice to the contentions of the petitioners and their right to invoke the appellate remedy available to them. If the first instalment of tax is paid, needless to say, without paying the balance amount

the appeal, if any, filed shall be entertained.

14th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/